(194) Department.

SERIES.

G.O. N

Dated

[Despatch Abstract.]

Proceedings- Kottegal Theatre Licence- Accounts fo
[illegible]. Revenue Tabl Remarks.

...1944.

...e of auditor: ri Ramaswami Iyer, District Inspector of Local Fund Accounts.

...e taken for audit: From the 19th December 1944 to the 21st December 1944.

...he office of President was held by ri ...Pathiah from the 1st Apr... to the 2nd ...y 194..., by ri A.... Ranga... ...ty Vice-President in ...harge from the 3rd May 194... to the 2nd June 1943 and by ri B. Parva... from the 3rd June 1943 to the 31st March 1944. The office of Exe... ...tive Officer was held by ri ... under... from the 31st January 1944 to the ...st ...ril 1944.

2. The annual account presented under the Indian Electricity Rule... is correct. ——

3. ...ED AND ... THE ... PROVIDENT ...

...ri ... Sharma, having been admitted to the Madras Local Authorities' Electrical ... Grade service with effect from the 3rd January 194... in ... No.72, ..., dated the 10th January 1941, should have, under ... 10 of the rules and regulations of the Madras Local Authorities' Electrical ... Grade, subscribed to the Provident Fund maintained by the District Board with effect from the date of admission to the service instead of from ... 1944, as he does. The subscription from ... January 194... would ... to be recovered and credited to his provident fund account and the bonus due from the Taluq Board likewise credited to his account.

4. ...ANCE ... ... - ... The approval of the ... Executive of ... Municipal Councils and Local Boards for the journeys undertaken by the following employees beyond the jurisdiction of the ... could not yet be ... and obtained. Consequently, the payment of travelling allowance made in the following vouchers is ... to objection.

(a) ... No. 9.../... ... 14 for Rs.84-12-0 being the travelling allowance ... to the Electrical Engineer, ri ... Sharma for the journey to ... and return from the 14th February 1944 to 27th February 1944 ... to see the ... of remanufacture of machinery.

(b) ... No.10/... ... 67 - ... voucher 19 and 20 for Rs.8/- being the bus fare ... to go to Velayutha... and back for getting line...

... ... ALARY FOR MARCH 1944 in March 1944 its ... clary for the establishment of the Electricity branch for March

was drawn on the last working day of the month and debited to the account for the month. As salaries for a month are due for payment only on the next working day, the grant of salary for March 1944 in March 1944 itself was contrary to the rules.

8. [illegible] OF INTEREST ON CONSUMERS' SECURITY DEPOSITS.

A sum of Rs.177-4-10 representing the interest on consumer's security deposits, payable for the years from 1941-42 to 1943-44 has been included under "other liabilities" on the liabilities side of the general balance sheet. The amounts due should be paid or adjusted to the credit of the consumers' accounts without any further delay. Reference is, in this connection, invited to paragraph 2 of L.G.O.No.Lr.7119, Public Works, dated the 10th November 1944 on the subject.

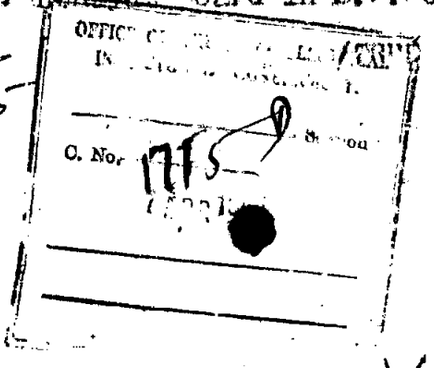
7. The gross receipts and charges for the year were Rs.17,218-7-4 and Rs.17,180-2-5 respectively.

8. Six items of objections involving Rs.185-7-0 relating to the year 1943-44, as noted in the annual objection statement, are pending settlement.

T.S. Srinivasan,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the President, Panchayat Board in duplicate with reference to L.C.No.3478, L.S., dated the 18th November 1942 with the request that the replies duly approved by the Panchayat Board may kindly be forwarded to the President, District Board in duplicate within 2 months from the date of receipt

Copy of the audit report on the Electric Licence Accounts of the Pollachi Panchayat Board for the year ended 31st March 1944 is herewith forwarded to the Secretary to Government, Public Works Department, [illegible] statutory fair accounts in duplicate. The original was forwarded to the President Panchayat Board in L.F.No. 30/3.4.45



G.P. Mathadu
[illegible]
Office of the Examiner of Local Fund Accounts, Palghat P.O., Madras.

£.31 -- 3.4.45

C.F./2.4.

P.W.I

G.F.I.G No for remarks

O 17913/45-1
5-4-45

4/4/45 4/4/45

L. F. No. 270
M. F. No. 180

ANNUAL ACCOUNT.

~~Kollegal~~ *Electric Licenc*

Year ending 31*st March* 1944.

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of 31st March 1944 for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan	Amount borrowed.			Amount paid.			Amount sanctioned but not		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
[illegible]									
[illegible]									
[illegible]									

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of 31·3·1943			Expenditure during the year			Total expenditure to the end of 31·3·1944		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
(a) To preliminary expenses (to be specified)	2660	13					2660	13	
(b) „ lands, including law charges				234			234		
(c) „ value of lands appropriated for electrical purposes ..									
(d) „ buildings and other properties	7665	14	5				7665	14	5
(e) „ plant	41269	5	9	135	12	4	41405	2	1
(f) „ transformer and appliances									
(g) „ overhead feeders	28079	13	5				28079	13	5
(h) „ underground feeders	2395	10	6				2395	10	6
(i) „ meters and testing equipment	6234	1	10	120	7	7	6354	9	5
(j) „ special structures	380						380		
(k) „ switch gear, fuse and lightning arresters	644						644		
(l) „ street lighting	2646	2	7				2646	2	7
(m) „ service connections	2312			116	9	8	2428	9	8
(n) „ tools and plant	1293	6	2	82	2		1376	1	2
(o) „ general stores									
(p) „ transfer to sinking fund of value of land sold, as per contra ..									
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra ..									
(r) „ special items (to be specified) (i) Books & Publications	41	8	6				41	8	6
(ii) Furniture	237	10		94	4	11	331	14	11
Total expenditure ..	95860	15	2	783	4	6	96,644	3	8
A 1 To balance of capital account ..	6675	10		783	4	6	5891	12	4

Auditor.

Kollegal *Electric Licence*

year ending 31st March 1944.

Cr.

Description of work.	Receipts to the end of 31·3·1943	Receipts during the year	Total receipts to the end of 31·3·44
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) By amounts raised by loans (i) from Coimbatore Dt. Board	80,000 -		80,000 -
(ii) " Government	16,000 -		16,000 -
(b) " interest on capital outlay during construction capitalized	-1464 -		-1464 -
(c) " amount received as Government contribution			
(d) " value of lands belonging to authority appropriated for electrical purposes			
(e) " value of surplus lands sold			
(f) " amount transferred from Net Revenue Account			
(g) " other receipts (to be specified)			
(i) Panchayat Board general funds	3245 -		3245 -
(ii) Investment by Consumers' security deposits in the scheme (vide Sch. IV)	2755 -		2755 -
Total receipts	102536 -		102536 -

S. V. Shanmugam
Electrical Engineer
21-12-44
A.A.—2

21/12/44
Commissioner,
President, Panchayat Board.

EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL

No. III Revenue Account for the

	Rs.	A.	P.	Rs.	A.	P.
A. Generation—						
(a) To fuel	4588	1	3			
(b) To oil, waste, water and engine room stores	1189	10	7			
(c) To proportion of salaries of Engineers, Superintendents and officers	462	1	10			
(d) To wages and gratuities	2201	1	.			
(e) To repairs and maintenance of—						
(i) Building 31·8·4.						
(ii) Plant 127·7·15·7.	1309	7	11			
(f) To other items (to be specified) (i) R & M to station lifts 47·5·8.						
(ii) " tools 29·8·8						
(iii) " testing instruments 32·0·3	108	14	7			
AA. To cost of Bulk power purchased				9859	5	2
B. Distribution—						
(a) To proportion of salaries of Engineers, Superintendents and officers	462	.	10			
(b) To wages and gratuities	512	9	9			
(c) To repairs, maintenance and renewal of mains—						
(i) H. T. line K.V.						
(ii) L.T. line	161	3	1			
(d) To repairs, maintenance and renewal of transformers						
(e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises						
(f) To repairs and maintenance of services	2	14	7	1138	12	3
C. Public lamps—						
(a) To attendance and repairs	132	.	.			
(b) To renewal, etc.	130	12	3			
				262	12	3
D. Rents, rates and taxes—						
(a) To rents payable				60	.	.
(b) To rates and taxes				.	.	.
(c) To electricity duty				.	.	.
E. Management expenses—						
(a) To salaries, etc.—						
(1) Engineers department 616·4·4.						
(2) Clerical department 718·12·0.	1335	.	4			
(b) To general establishment charges	304	1	5			
(c) To commercial expenses	54	.	.			
				1693	1	9
F. Law charges—						
To Law expenses	.			14	.	.
G. Other items—						
(a) To service connexions	110	9	10			
(b) To compensation under Workmen's Compensation Act	.	.	.			
(c) To Audit fees	.	.	.			
(d) To Electrical Inspector's fees	39	.	.			
(e) To leave and provident fund contribution charges	286	3	.			
(f) To other sundry items (if any) (i) Rebate to Consumers	170	10	9			
(ii) Write off	102	7	7	708	15	2
Total expenditure				13736	14	7
Amount carried to Net Revenue Account				3724	7	9
Balance carried to next account to provide for bad debts				.	.	.
Total				17461	6	4

Auditor.

K. S. V. Sharma
Electrical Engineer

Kolagal *Electric Licence.*

year ending 31st March 1944

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from last account less bad debts written off				.	.	.
(*b*) By sale of energy for lighting purposes				4358	13	11
(*c*) By sale of energy for power purposes				511	12	7
(*d*) By sale of energy for public lighting Energy charges 853.12.8 Attendance & Renewals 262.12.3				1117	8	11
(*e*) By sale of energy by special contract for domestic purposes .. .. for temporary lamps .. .. for mixed load & small power & lighting				34 788 1018	4 8 14	3
(*f*) By rental of meters on consumers' premises				397	10	
(*g*) By service connexions—						
Rs. A. P.						
Actual cost 110.9.10						
Centage 16.9.8				127	3	6
(*h*) By miscellaneous receipts from consumers				80	3	10
(*i*) By rents receivable						
(*j*) By other receipts (if any to be specified)						
1) War condition surcharge				463	4	4
By Panchayat Board from special lighting tax				3.80		10
Total receipts ..				17411	6	4

Commissioner
President, Panchayat Board.

EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL

L. F. No. 270
M. F. No. 180

IV. Net Revenue

Dr.

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on ~~mortgage debt accrued due to date~~ Consumers security deposit				82	15	4
(b) To amount transferred to Capital Account						
(c) To payments to reserve fund where such fund is authorized						
(d) To Income-tax paid						
(e) To sum applied to local rate						
(f) To ~~Interest on Capital~~ repayment of loan Rs 580-130 and interest Rs 2196-3-0				2777		
(g) To Sinking fund at....per cent on paid up capital*						
(h) To provision for renewals and extraordinary maintenance						
(i) To depreciation —general reserve at....per cent on paid up capital* ..						
(j) To balance carried to balance sheet						
Total ..				2859	15	4

* *Note.*—The percentage in the above two items should be left

Auditor. 21/12

K.S.V. Sharma
Electrical Engineer.

No. V. Sinking Fund

Dr.

	Stock.	Rs.	A.	P.
(a) To amount paid for purchase of (nature of investment to be specified)				
(b) To stock sold during period of account				
(c) To amount of principal of borrowed money repaid				
(d) To amount of balance to next account				
Total ..				

Auditor.

K.S.V. Sharma
Electrical Engineer.

No. VI. Reserve Fund

Dr.

	Stock.	Rs.	A.	P.
(a) To amount for purchase of (nature of investment to be specified) ..				
(b) To stock sold				
(c) To sum transferred to revenue account				
(d) To amount of balance to next account				
Total ..				

Auditor.

K.S.V. Sharma
Electrical Engineer.

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from No. III. Revenue Account				37 4	1	1
(*b*) By balance from last account				- 919	5	5
(*c*) By interest on money at deposit				- 1	2	
Total ..				- 957	12	4

blank to be filled in by the respective undertakings.

21/12/44.
Commissioner / President, Panchayat Board.
EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL.

Kollegal *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount brought from net revenue account				
(*c*) By interest on investment				
(*d*) By value of lands transferred from Account II				
(*e*) By amount realized by sale of stock (nature of stock to be specified)				
(*f*) By stock purchased				
Total ..				

21/12/44.
Commissioner / President, Panchayat Board.
EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL.

Electric licence.

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount transferred from net revenue account				
(*c*) By stock purchased				
(*d*) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

21/12/44.
Commissioner / President, Panchayat Board.
EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL.

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.	P.
Capital account—			
Amount received as per account No. II.	102536		
Sundry creditors—			
Deposit from consumers for service connexions			
To Government Electricity department for energy charges			
Salaries and wages due			
Electricity duty			
Audit fees			
Other liabilities	3340	2	7
Net revenue account—			
Balance at credit thereof			
Reserve fund accounts—			
Sinking fund for loan repayment			
Depreciation			
Special reserve			
Balance of interest on capital due			
Security deposits—			
From consumers	2780		
Invested in Post Office Cash Certificates as per contra			
From others			

Subject to the remarks in the Audit Report.

Total ..	108658	2	7

Auditor.

Kollegal *Electric Licence.*

as on 31st March 1944

PROPERTY AND ASSETS.

Cr.

		S.	A.	P.
Capital account—				
Amount expended for works as per account No. II		76644	2	6
By stores on hand		5405	4	10
Sundry debtors—				
For current supplied to end of the year		910	6	1
Other debtors—				
For plant sold on hire-purchase system				
For service connexions				
By other items (to be specified) Bank & Rd st		32	11	6
Securities held (cost price)—				
Post Office Cash Certificates of consumers held as per contra				
Others, Post Office Savings Bank Pass Book		100	-	-
Work in progress for service connexions				
Advance payments—				
(1)	2032-6-0			
(2)	10-0-0	2042	6	-
Cash balance—				
In Treasury	648-0-7			
On hand Prepayment advance	100-0-0			
Postage stamps	4-12-5	752	-	-
Net revenue account—				
Balance of last year				
For the year				
Investments in Government securities—				
Depreciation fund				
Special reserve				
Total		10946	-	7

K. S. V. Sharma
Electrical Engineer.

21/12/44
Commissioner

EXECUTIVE OFFICER,
PANCHAYAT BOARD, KOLLEGAL.

Kollegal *Electric Licence.*

No. VIII Statement of energy generated, sold, etc.

(1) Total energy generated in Kilowatt hours.	Public lamps. (2)	By special contract. (3)	Consumers by meter for lighting purposes. (4)	Consumers by meter for power purposes. (5)	Total. (6)
54,268	4581	2399	11,888	21,717	274 46,273

Kilowatt-hours used on works.	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)

Office of the
Chief Electrical Inspector to Government,
Post Box 417, Chepauk, Madras.

Sub: accounts - Kollegal Panchayat Board Electric Licence accounts for 1943-44 - Remarks submitted.

Ref: Govt. U.O. No.1791 I/45-1, dated 5.4.45.

The accounts of the Kollegal Panchayat Board electrical undertaking for 1943-44 have been scrutinized and the following remarks are submitted.

2. The accounts under review relate to the fourth year of operation.

3. The important features of working are extracted below:-

	1942-43	1943-44
1. Total capital expenditure at the end of	Rs.95,[illegible]61	Rs.96,644
2. Total operation and maintenance expenditure.	Rs.12,[illegible]92	Rs.13,626
3. Total expenditure against revenue.	Rs.14,[illegible]2[illegible]	Rs.16,486
. Revenue from electric supply	Rs.11,[illegible]07	Rs. 9,567
. Total revenue from working	Rs.12,[illegible]21	Rs.17,406
. Gross profit (+) or (-)	(-) 247	(+) [illegible],724
. Net profit for the year (+) or (-)	(-) 2,[illegible]	(+) 920
. Net profit from ~~G.B.S.~~ General Balance Sheet (+) or (-) upto the end of the year	(-) —91	Nil
. Cost per unit generated	1.97	2·89 annas.
0. Working cost per unit generated	3·16	4·83
1. Working cost per unit sold	3·67	5·70
2. Total units generated	79,73	54,368
3. Total units sold	6[illegible],79	46,273
4. Total number of consumers	151	154
5. Maximum demand in K.W.	[illegible]60	54

4. No. II Capital Account.

The item 'balance of capital account on the ~~debit~~ creditor side should be filled up. The licensee may be instructed to note this for future guidance.

5. No.III Revenue Account.

The sum of the Rs.170-10-9 exhibited on the debtor side against the item "G (f) To the other sundry items (i) — rebate to consumers" should have been exhibited separately on the credit side of this account as an abatement of receipts from electric supply. The licensee may be advised to note this for future guidance.

The sum of Rs.102-7-7 shown against item "(G) (f) To other sundry items (ii) writes off" on the debtor side may be exhibited, separately on the debtor side of No.IV Net Revenue Account.

6. Action taken by the licensee on G.O.No.3119, P.W.D., dated 10.11.44 (issued on the Accounts for 1942-43).

Para 2.

The instruction has been followed in the accounts for the year under review.

Paras 3(a), 3(b) and 4.

In enclose an extract from licensee's letter No.539 E/45, dated 21.5.45 regarding the action taken. The report is in order.

7. My remarks on the audit report will be submitted to Government on receipt of the Panchayat Board's replies to the same and the remarks of the Examiner of the Local Fund Accounts thereon.

Chief Electrical Inspector
to Government.

To

The Secretary to Government,
Public Works Department .(U.O.)
Madras.

C.E.I.G. u.o. No.
212 D/45-4 dated
1.5.45.

Encl: One copy of accounts for 43-44
" audit report
extract from licensee's letter.

Copy of extract of letter No. 59
the Electrical Engineer, and the Executive Officer, (Delegate), Panchayat Board, Mylapore to the Chief Electrical Inspector to Government, Chepauk, Madras.

G.O.Ms.No.3119 P.W.D. dated 10.11.1941.

Para 3 (a) The interest on consumer's security deposits has since been adjusted in their energy bill in full and the instruct are noted.

Para 3 (b) Out of the amount of Rs.3703-1-6, Rs.3688-15-6 has been paid and only a sum of Rs.14-2-0 is still at credit pending, unclaimed by the parties concerned. The whereabouts of the parties are not known.

Para 4. Adequate security has since been obtained in cases

Memo No 1791.I | 45-2 dt 8-6-45

Electricity - Kollegal Panchayat Boards Electric Licence – Accounts for 1943-4.

Ref. From the Exer of L.F Accts L.F 31 d 3-4-45

The Examiner of Local Fund Accounts is requested to state whether the replies of the Kollegal Panchayat Boards to the points raised in the audit report have been received and if so, when this reviews they may be expe with his remarks.

8/6/45

Replies to the Audit Report on the Accounts of Electric Licence Scheme of the Kollegal Panchayat Board, Coimbatore District for the year 1943-44.

PARA 3. The subscription due from 3-1-41 viz. Rs 189/- due from Sri K.S.V. Sharma, Electrical Engineer has since been recovered and credited to his Provident Fund Account along with bonus of Rs 177/- due in Kollegal Sub Treasury T.R. No. 478 dated 14-6-45 (Vr. 54 of June 1945).

PARA 4. The approval of the Deputy Inspector of Municipal Councils & Local Boards for the journeys undertaken has since been obtained. A copy of endorsement of the Dy. Inspector according his approval is enclosed with the annual objection statement for 1943-44.

PARA 5. The instructions are noted for future guidance.

PARA 6. The interest on consumers' security deposits has since been adjusted in their energy bills for November and December 1944.

PARA 8. All the pending items have been attended and replied to in the annual objection statement and no item is now pending.

Approved in Panchayat Board Resolution No. 27 dated 30-6-45.

Proceedings of the Kollegal Panchayat Board
dated 30-6-1945.

---

7. Read Audit Report of the Examiner of Local Fund Accounts, Madras on the accounts of Electric Li[illegible]nce Scheme for 1943-44 with replies.

Resolution No.27:

Replies are approved.

Sd.B.Parvathiah,
P r e s i d e n t 30-6-4

x x x

(True extract-translated from Canarese)

[illegible] 17/7/45.

3125
F. ~~3125~~
8.8.45

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government, Public Works Department with copies of the replies of the Executive Officer and the resolution of the Panchayat Board.

OFFICE OF THE ELECTRICAL

J. R. Srinivasan
Assistant Examiner of L.F.Accounts.

3125

P.W.

No 1791 I/45-3
13-8-45

Rlt
11-8-45

G.E.I.G no for remarks
[illegible] 21/8/45

4633
3 or

Office of the C.E.I.G.,
Chepauk, Madras.

Sub: Kollegal Panchayat Board Electric Licence - Accounts and audit report for 1943-44 - Replies - Remarks.
Ref: Government U.O.No.1791-I/45-3 dated 13-8-45.

The audit report and replies thereto call for no remarks.

12.9.45

C.E.I.G.

To The Secretary to Government, Public Works Department, Fort St.George, Madras. (u.o., 12/9/45.

Encls: 1 copy of accounts 1943-44.
45. ------ " of audit report with replies.

DRAFT FOR APPROVAL.

Date. Initials.

SUBJECT :—

When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

Electricity - Kollegal Electric Licence - Accounts for 1943-4 Recorded with remarks.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ *ALSO* :—

C No. 17914/us From the Exer of L.F. Accounts No. 3125, dated 8-8- 1945

" _____ " M.E.I.Co " 2122D/us-6 " 8-9- 1945

" _____ " _____ " _____ " _____ 19____

Order ~~Resolution~~ Ms. No. 2485 dated 24-9 19 45

Recorded

pp 4-5 cf 2 NO II Capital Account.

p 13 cf The item 'balance of capital account on the debtor side should be filled up. The licensee is requested to note this for future guidance.

pp 6-1 cf 3 NO III Revenue Account

Para 5 on p 14 cf (a) The sum of Rs 170-10-9 exhibited on the debtor side against the item "G To other sundry items (i) relate to Cons should have been exhibited separately the credit side of this account as an abatement of receipts from electric supply. The licensee is requested to n this for future guidance.

(b) The sum of Rs 102-7-7 shown

ms "(G) (f) To other Sundry items (ii) writes off" Para 5 on p 117
the debtor side should be exhibited separately
the debtor side of No IV Net Revenue Account To the President
Panchayat Board
Kottagai
Bnd
& Exd of A/c Account
U. E. [illegible] (Electric
Ste: & A. D may see before issue.
18.9.45
-9-45
18.9.45
P.W.No 1791/Gen
19-9-45
A. Dept
May be perused and returned
19 SEP 1945
23604
P.W.D
20/9/45
23604/A
4-5-45
Issue
22 SEP 1945
4802
PUBLIC WORKS DEPARTMENT